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Hearing Date: July 19, 2007
Hearing Time: 10:00 a.m.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE:

DELPHI CORPORATION, et al.

Debtors

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CASE NO. 05-44481(RDD)

CHAPTER 11

**RESPONSE OF CITY OF MCALLEN AND SOUTH TEXAS COLLEGE TO
DEBTOR'S SEVENTEENTH OMNIBUS OBJECTION (SUBSTANTIVE)
PURSUANT TO 11 U.S.C. §502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A)
INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON
DEBTOR'S BOOKS AND RECORDS, (C) INSURANCE CLAIM NOT REFLECTED ON
DEBTORS' BOOKS AND RECORDS, (D) UNTIMELY CLAIMS AND UNTIMELY TAX
CLAIMS, AND (E) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT
TO MODIFICATION, AND MODIFIED CLAIMS ASSERTING RECLAMATION**

TO THE HONORABLE UNITED STATES BANKRUPTCY COURT:

COMES NOW, City of McAllen and South Texas College, ("Taxing Authorities")

Respondents and tax claimants herein, and files this Response to the Debtor's Seventeenth

Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 to

Certain (A) Insufficiently Documented Claims, (B) Claims not Reflected on Debtor's Books and

Records, (C) Insurance Claim not Reflected on Debtors' Books and Records, (D) Untimely

Claims and Untimely Tax Claim, and (E) Claims Subject to Modification, Tax Claims Subject to Modification, and Modified Claims Asserting Reclamation and Granting Related Relief, and would show the Court as follows:

1. Respondents assert that it is not necessary for it to file any responses to the Objection to Claim, as the filing of a claim is tantamount to the filing of a complaint in a civil action and the filing of an objection is tantamount to an answer. *In re Simmons*, 765 F.2d 547, 552 (5th Cir. 1985). Respondents made a *prima facie* case when it filed its Proof of Claims, and the burden is now on the Debtor to rebut it. *In re WHET, Inc.*, 33 B.R. 424, 437 (D. Mass 1983).
2. Nevertheless, out of an abundance of caution Respondents hereby reassert its secured claims against Debtor's estate as fully as if that Proof of Claim were repeated verbatim.

RESPONSE

3. Respondents assert that Respondent's claims have not been paid and remain due for the 2006 tax year.
4. Respondents assert that it did not receive adequate notice of the filing of this case from the Debtor and accordingly should not be held to the bar date imposed in this case.
5. Respondents assert that if its claims are disallowed as a late filed claim, its liens will survive and Debtor is required to segregate all assets and/or proceeds from the sale of assets which secure payment of the taxes owed to Respondents.

WHEREFORE, PREMISES CONSIDERED, City of McAllen and South Texas College pray that upon hearing of the Debtor's Seventeenth Omnibus Objection to Claims, the Court admit its claims, deny the objection and award it such other and further relief as to which it may show itself justly entitled.

Dated: July 11, 2007

Respectfully Submitted,

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By: /s/Diane W. Sanders
DIANE W. SANDERS
State Bar No. 16415500

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Response to Debtor's Seventeenth Omnibus Objection to Claims has been served on the parties listed below on this 11th day of July, 2007.

DEBTOR

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